



# Maricopa County

Superintendent of Schools

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Date: April 2, 2007

To: «district\_name»  
«Business\_Manager», Business Manager

From: Terry Quest, Director of Finance  
Jean Bandes, Director of Technology

In compliance with USFR Guidelines, an ORIGINAL Voucher Cover Sheet with original signatures or original signature stamp is to be submitted to the County School Superintendent Office for ALL Expense and Payroll vouchers. If a signature stamp is used, we must have authorization on file in our office from that board member. Contact Hope at 602-506-3978 to verify what we currently have on file.

Arizona Revised Statutes state that no warrants are to be issued from our office without available budget and/or cash. We use the fund balance summary report to perform this verification.

Our office will be enforcing these requirements. Please DO NOT submit vouchers for warrant processing without the available funds and original documents required by our office.

This is the excerpt from the USFR, Section VI-G:

26. *Receives approved voucher from the governing board and records the expenditure using the account codes indicated on the voucher.*

27. *Forwards **original voucher** (white) to the county school superintendent and files duplicate voucher (pink) with supporting documentation by voucher number in a suspense file until the warrants are received.*

ARS 15.304:

15-304. [Warrants: limitations: definition](#)

*The county school superintendent, on the voucher of the governing board of a school district, shall draw his warrant on the county treasurer for all necessary expenses against the school fund of the district. The warrants shall be drawn in the order in which the vouchers are filed in his office. A warrant shall not be drawn for an expenditure from the maintenance and operation, capital outlay, adjacent ways and federal and state grant funds for a purpose not included in the budget of the school district or for an expenditure in excess of the amount budgeted and not previously expended, except for expenditures authorized by the board of supervisors as provided in section 15-907. The county school superintendent shall not draw a warrant for an expenditure from any school district fund except the maintenance and operation, capital outlay or adjacent ways fund or federal and state grant funds unless sufficient cash is available in the fund according to the records of the county school superintendent. The county school superintendent may only draw a warrant for an expenditure from a federal or state grant fund when sufficient cash is not available in the grant fund if the county treasurer maintains the two accounts as provided in section 15-996, paragraph 1 and if the county school superintendent determines that the expenditures are included in the budget section of the approved grant application. For purposes of this section, "voucher" means a summary cover sheet and either copies of the invoices of the expenditure or a listing of the invoice detail.*